

**Illinois Department of Revenue
Regulations**

Title 86 Part 390 Section 390.120 Effective Date

TITLE 86: REVENUE

**PART 390
METRO EAST MASS TRANSIT DISTRICT USE TAX**

Section 390.120 Effective Date

When a given Metro East Mass Transit District Use Tax goes into effect, it applies to purchases made on the effective date of the ordinance imposing the tax. For this purpose, the date of the purchase is deemed to be the date of delivery of the property to the purchaser. The same rule applies when determining the effective date of a decrease in the rate of a Metro East Mass Transit District Use Tax.

(Source: Amended at ___ Ill. Reg. ___, effective _____)